



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CUMBERLAND MUNICIPAL UTILITY

Principal Office: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUMBERLAND MUNICIPAL UTILITY

Utility Address: 1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829-726

When was utility organized? 11/20/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LORI ANN NYHUS

Title: OFFICE SUPERVISOR

Office Address:

1265 2ND AVENUE

P.O. BOX 726

CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

E-mail Address: utillori@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR. GEORGE MOMCHOLIVICH

Title: COMMISSION PRESIDENT

Office Address:

ROUTE 4

CUMBERLAND, WI 54829

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. TOM POLACEK**Title:****Office Address:** VIRCHOW, KEAUSE & COMPANY
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:****E-mail Address:****Date of most recent audit report:** 2/6/2004**Period covered by most recent audit:** JANUARY 1 - DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR CHARLES J CHRISTENSEN**Title:** GENERAL MANAGER**Office Address:**1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829**Telephone:** (715) 822 - 2595**Fax Number:** (715) 822 - 3621**E-mail Address:** UTILCHUCK@CHARTER.NET

Name of utility commission/committee: Cumberland Municipal Utility Commission

Names of members of utility commission/committee:MR GEORGE MOMCHILOVICH, PRESIDENT
MR LOUIS MUENCH, JR, COMMISSIONER
MR JOHN SCHWANKE, CITY REPRESENTATIVE
MR HUBERT THOE, COMMISSIONER
MR GERALD THON, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,047,467	2,782,634	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,362,861	1,927,615	2
Depreciation Expense (403)	549,159	471,537	3
Amortization Expense (404-407)	0	1,392	4
Taxes (408)	279,116	261,832	5
Total Operating Expenses	3,191,136	2,662,376	
Net Operating Income	(143,669)	120,258	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(143,669)	120,258	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	20,369	5,534	9
Interest and Dividend Income (419)	11,583	55,659	10
Miscellaneous Nonoperating Income (421)	72,366	0	11
Total Other Income	104,318	61,193	
Total Income	(39,351)	181,451	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	31,176	828	13
Total Miscellaneous Income Deductions	31,176	828	
Income Before Interest Charges	(70,527)	180,623	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	196,380	203,352	14
Amortization of Debt Discount and Expense (428)	8,208	8,496	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,798	1,471	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	206,386	213,319	
Net Income	(276,913)	(32,696)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,021,960	5,054,656	20
Balance Transferred from Income (433)	(276,913)	(32,696)	21
Miscellaneous Credits to Surplus (434)	821,842	0	22
Miscellaneous Debits to Surplus--Debit (435)	173,350	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,393,539	5,021,960	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,047,467		3,047,467	1
Total (Acct. 400):	3,047,467	0	3,047,467	
Operation and Maintenance Expense (401-402):				
Derived	2,362,861		2,362,861	2
Total (Acct. 401-402):	2,362,861	0	2,362,861	
Depreciation Expense (403):				
Derived	549,159		549,159	3
Total (Acct. 403):	549,159	0	549,159	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	279,116		279,116	5
Total (Acct. 408):	279,116	0	279,116	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(143,669)	0	(143,669)	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

UTILITY OWNED APARTMENT	5,707		5,707	10
UTILITY OWNED APARTMENT 2	700		700	11
HOME SOLD - PRIOR YEARS ACCUMULATED DEPRECIATION	13,962		13,962	12
Total (Acct. 418):	20,369	0	20,369	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
CD INTEREST	1,192	0	1,192 13
LOCAL GOVERNMENT INVESTMENT POOL	28	0	28 14
MONEY MARKET INTEREST	28	0	28 15
BOND INTEREST	10,110	0	10,110 16
CHECKING ACCOUNT INTEREST	197	0	197 17
INTEREST ON INVESTMENT	28	0	28 18
Total (Acct. 419):	11,583	0	11,583
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	71,215	71,215 19
Contributed Plant - Electric	[REDACTED]	1,151	1,151 20
NONE	0	0	0 21
Total (Acct. 421):	0	72,366	72,366
TOTAL OTHER INCOME:	31,952	72,366	104,318

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 22
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,092	12,092 23
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	18,202	18,202 24
MEUW GENERAL AND ASSESSMENT DUES	882	0	882 25
Total (Acct. 426):	882	30,294	31,176
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	882	30,294	31,176

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	196,380	[REDACTED]	196,380 26
Total (Acct. 427):	196,380	0	196,380

Amortization of Debt Discount and Expense (428):

AMORTIZATION EXPENSE - BOND	8,208	[REDACTED]	8,208 27
Total (Acct. 428):	8,208	0	8,208

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 28
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	1,798		1,798 29
Total (Acct. 430):	1,798	0	1,798
Other Interest Expense (431):			
Derived	0		0 30
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 31
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	206,386	0	206,386
NET INCOME:	(318,985)	42,072	(276,913)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,021,960	0	5,021,960 32
Total (Acct. 216):	5,021,960	0	5,021,960
Balance Transferred from Income (433):			
Derived	(318,985)	42,072	(276,913) 33
Total (Acct. 433):	(318,985)	42,072	(276,913)
Miscellaneous Credits to Surplus (434):			
CLOSE OUT OF CIAC ACCOUNTS	821,842	0	821,842 34
Total (Acct. 434):	821,842	0	821,842
Miscellaneous Debits to Surplus--Debit (435):			
TO RECOGNIZE PRIOR YEARS RETIREMENT EXPENSES	173,350	0	173,350 35
Total (Acct. 435)--Debit:	173,350	0	173,350
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 36
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 37
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,351,467	42,072	5,393,539

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0			0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0			0	2
Payroll	0	0			0	3
Materials	0	0			0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	313,744	2,733,723	0	0	3,047,467	1
Less: interdepartmental sales	368	9,783	0	0	10,151	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	313,376	2,723,940	0	0	3,037,316	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	83,175		83,175	1
Electric operating expenses	293,196		293,196	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	0		0	5
Merchandising and jobbing	0		0	6
Other nonutility expenses	0		0	7
Water utility plant accounts	143		143	8
Electric utility plant accounts	9,286		9,286	9
Gas utility plant accounts	0		0	10
Heating utility plant accounts	0		0	11
Sewer utility plant accounts	0		0	12
Accum. prov. for depreciation of water plant	0		0	13
Accum. prov. for depreciation of electric plant	0		0	14
Accum. prov. for depreciation of gas plant	0		0	15
Accum. prov. for depreciation of heating plant	0		0	16
Accum. prov. for depreciation of sewer plant	0		0	17
Clearing accounts	0		0	18
All other accounts	27,274		27,274	19
Total Payroll	413,074	0	413,074	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	15,595,589	15,319,059	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	7,226,237	6,277,836	2
Net Utility Plant	8,369,352	9,041,223	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	46,235	144,484	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	39,984	51,127	4
Net Nonutility Property	6,251	93,357	
Investment in Municipality (123)	412,730	440,780	5
Other Investments (124)	0	3,036	6
Special Funds (125)	381,757	391,867	7
Total Other Property and Investments	800,738	929,040	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	56,212	70,879	8
Temporary Cash Investments (132)	58,376	57,128	9
Notes Receivable (141)	0	1,170	10
Customer Accounts Receivable (142)	164,446	186,465	11
Other Accounts Receivable (143)	60,087	54,610	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(57)	(57)	13
Receivables from Municipality (145)	17,816	14,468	14
Materials and Supplies (150)	170,056	158,096	15
Prepayments (165)	34,844	31,378	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	561,894	574,251	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	65,854	74,062	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	65,854	74,062	
Total Assets and Other Debits	9,797,838	10,618,576	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	198,896	198,896	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	5,393,539	5,021,960	23
Total Proprietary Capital	5,592,435	5,220,856	
LONG-TERM DEBT			
Bonds (221)	3,400,000	3,545,000	24
Advances from Municipality (223)	173,350	0	25
Other Long-Term Debt (224)	26,000	0	26
Total Long-Term Debt	3,599,350	3,545,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	179,519	291,424	28
Payables to Municipality (233)	44,602	37,177	29
Customer Deposits (235)	543	418	30
Taxes Accrued (236)	241,348	212,273	31
Interest Accrued (237)	15,793	16,413	32
Other Current and Accrued Liabilities (238)	118,870	107,038	33
Total Current and Accrued Liabilities	600,675	664,743	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	5,375	4,844	36
Total Deferred Credits	5,375	4,844	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,183,136	41
Total Liabilities and Other Credits	9,797,835	10,618,579	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,023,533	0	0	13,295,526	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,323,293	0	0	12,820,026	2
Utility Plant in Service - Contributed Plant (101.2)	777,153	0	0	481,792	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)				156,176	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)				37,149	10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,100,446	0	0	13,495,143	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	689,404	0	0	6,147,985	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	205,944	0	0	182,904	13
Total Accumulated Provision	895,348	0	0	6,330,889	
Net Utility Plant	1,205,098	0	0	7,164,254	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	639,186	5,638,650			6,277,836	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,519	499,640			549,159	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,261				3,261	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		14,900			14,900	10
Other credits (specify):						11
					0	12
Total credits	52,780	514,540	0	0	567,320	13
Debits during year						14
Book cost of plant retired	2,562	5,205			7,767	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,562	5,205	0	0	7,767	19
Balance end of year (110.1)	689,404	6,147,985	0	0	6,837,389	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,092	18,202			30,294	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	193,852	167,443			361,295	10
Total credits	205,944	185,645	0	0	391,589	11
Debits during year						12
Book cost of plant retired	0	2,741			2,741	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	2,741	0	0	2,741	17
Balance end of year (110.2)	205,944	182,904	0	0	388,848	18
Composite Depreciation Rate?	No	No				19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Utility owned apartment	34,362			34,362	2
Water chlorinator	527			527	3
UTILITY OWNED HOME	109,595		98,249	11,346	4
Total Nonutility Property (121)	144,484	0	98,249	46,235	
Less accum. prov. depr. & amort. (122)	51,127	2,819	13,962	39,984	5
Net Nonutility Property	93,357	(2,819)	84,287	6,251	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	(57)	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	(57)	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	36,247				36,247	28,755	1
Other			118,114		118,114	112,715	2
Total Electric Utility					154,361	141,470	

Account	Total End of Year	Amount Prior Year	
Electric utility total	154,361	141,470	1
Water utility	15,695	16,626	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	170,056	158,096	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC REVENUE BOND - 2000	8,208	0	65,854	1
Total			65,854	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	198,896	1
Changes during year (explain):		
NONE	0	2
Balance end of year	198,896	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 ELECTRIC REVENUE BOND	10/01/2000	12/01/2008	5.87%	3,400,000	1
Total Bonds (Account 221):				3,400,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
UNFUNDED LIABILITY DUE TO CITY	07/01/2003	06/01/2011	3.75%	173,350	1
Total for Account 223				173,350	
Other Long-Term Debt (224)					
PAYABLES TO BARRON ELECTRIC	12/31/2003	12/31/2008	0.00%	26,000	2
Total for Account 224				26,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	212,273	1
Accruals:		
Charged water department expense	35,486	2
Charged electric department expense	242,701	3
Charged sewer department expense	929	4
Other (explain):		
NONE		5
Total Accruals and other credits	279,116	
Taxes paid during year:		
County, state and local taxes	212,232	6
Social Security taxes	29,168	7
PSC Remainder Assessment	3,505	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	5,136	9
Total payments and other debits	250,041	
Balance end of year	241,348	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC REVENUE BONDS - 2000	16,422	196,380	197,000	15,802	1
Subtotal	16,422	196,380	197,000	15,802	
Advances from Municipality (223)					
UNFUNDED LIABILITY DUE TO CITY	0	1,798	1,798	0	2
Subtotal	0	1,798	1,798	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	(9)			(9)	4
Subtotal	(9)	0	0	(9)	
Total	16,413	198,178	198,798	15,793	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
PAYMENTS DUE TO CITY FOR DEVELOPMENT	269,851	1
INTEREST ACCRUED ON ABOVE	142,879	2
Total (Acct. 123):	412,730	
Other Investments (124):		
NONE	0	3
Total (Acct. 124):	0	
Special Funds (125):		
2000 BOND REDEMPTION RESERVE	381,757	4
Total (Acct. 125):	381,757	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,335	6
Electric	147,870	7
Sewer (Regulated)		8
Other (specify):		
AMOUNT DUE FOR PUBLIC BENEFITS COLLECTIONS	1,241	9
Total (Acct. 142):	164,446	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	44,602	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
POLE ATTACHMENTS	3,912	12
AMOUNT DUE FOR PHONE CHARGES AND MISC	302	13
AMOUNT DUE FROM CUMBERLAND BUS GARAGE	3,233	14
AMOUNTS OWED FOR WATER DAMAGES	3,756	15
AMOUNT DUE FOR MISC WORK	2,556	16
HYDRANT DAMAGES OWED FROM INSURANCE COMPANY	1,726	17
Total (Acct. 143):	60,087	
Receivables from Municipality (145):		
AMOUNTS PLACED ON TAX ROLL	2,524	18
SEWER REVENUES DUE TO UTILITY FOR BILLING AND COLLECTING	2,534	19
ADDITIONAL FIR PROTECTION DUE FOR 2003	2,025	20
JOINT METER ALLOCATION BALANCE DUE	9,893	21
INSURANCE DIVIDEND REFUND DUE FROM CITY	840	22
Total (Acct. 145):	17,816	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID HEALTH INSURANCE PREMIUMS	13,193	23
PREPAID DENTAL INSURANCE PREMIUMS	934	24
PREPAID LIFE INSURANCE PAYMENT	1,447	25
PREPAID PROPERTY INSURANCE PREMIUMS	6,598	26
PREPAID LIABILITY & WORKERS COMP INSURANCE	9,862	27
PREPAID BOILER & MACHINERY INSURANCE	2,518	28
PREPAID STORAGE TANK LIABILITY	292	29
Total (Acct. 165):	34,844	
Extraordinary Property Losses (182):		
NONE	0	30
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	31
Total (Acct. 183):	0	
Payables to Municipality (233):		
SEWER BILLINGS DUE TO CITY	44,602	32
Total (Acct. 233):	44,602	
Other Deferred Credits (253):		
PUBLIC BENEFITS DUE TO DOA FOR LOW INCOME & CONSERVATION	5,375	33
Total (Acct. 253):	5,375	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,320,444	12,741,089	0	0	14,061,533	1
Materials and Supplies	16,160	147,915	0	0	164,075	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	664,295	5,893,317	0	0	6,557,612	4
Customer Advances for Construction	0	0	0	0	0	5
NONE					0	6
Average Net Rate Base	672,309	6,995,687	0	0	7,667,996	
Net Operating Income	75,844	(219,513)	0	0	(143,669)	7
Net Operating Income as a percent of						
Average Net Rate Base	11.28%	-3.14%	N/A	N/A	-1.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

INTEREST IS SIGNIFICANTLY DECREASED IN 2002 DUE TO INTEREST ON INVESTMENT NO LONGER BEING CALCULATED, BEGINNING IN 2003.

ACCOUNT 418: INCREASE DUE TO RECORDING OF REMOVAL OF PRIOR YEARS ACCUMULATED DEPRECIATION ON HOUSE SOLD - RECORDED AS INCOME ON SALE OF PROPERTY.

ACCOUNT 434: CLOSE OUT OF CIAC ACCOUNTS

Balance Sheet (Page F-06)

General footnotes

ASSETS AND OTHER DEBITS ARE NOT EQUAL (OFF BY \$3) TO TOTAL LIABILITIES AND CREDITS, DUE TO ROUNDING.

Net Nonutility Property (Accts. 121 & 122) (Page F-10)

General footnotes

UTILITY OWNED HOME: ACTUAL HOME WAS SOLD, LAND WAS NOT.

ACCOUNT 122: DEDUCTION DUE TO REMOVAL OF PRIOR YEARS ACCUMULATED DEPRECIATION ON HOUSE WHICH WAS SOLD, WAS RECORDED AS INCOME ON SALE OF PROPERTY.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-13)

General footnotes

ACCOUNT 181 - \$8208.00 WAS DEBITED TO ACCOUNT 428, PER PSC RULES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

ACCOUNT 224 - PAYABLES TO BARRON ELECTRIC - THIS IS AN ANNUAL PAYMENT DUE TO THEM OF \$5200.00 FOR A TOTAL OF \$26,000.00, WITHOUT INTEREST, PER AGREEMENT WITH BARRON ELECTRIC.

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

ACCOUNT 123: DECREASE DUE TO PAYMENTS HAVING BEEN MADE OVER YEAR TO DECREASE AMOUNT DUE. IN ADDITION, INTEREST IS NO LONGER BEING ACCRUED.

ACCOUNT 142: ELECTRIC DUE IS INCREASED DUE TO PAYMENTS NOT HAVING BEEN MADE AT YEAR END FOR AMOUNTS DUE BY JANUARY 10, 2004.

Contributions in Aid of Construction (Account 271) (Page F-23)

General footnotes

CLOSED - JANUARY 1, 2003 PER PSC

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	705,938	477,198	0	0	0	1,183,136	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	705,938	477,198				1,183,136	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	309,280	264,698	1
Total Sales of Water	309,280	264,698	
Other Operating Revenues			
Forfeited Discounts (470)	989	814	2
Miscellaneous Service Revenues (471)	555	580	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,920	2,836	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	4,464	4,230	
Total Operating Revenues	313,744	268,928	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	36,244	39,902	9
Water Treatment Expenses (630-635)	1	1	10
Transmission and Distribution Expenses (640-655)	60,862	52,645	11
Customer Accounts Expenses (901-904)	12,466	13,252	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	42,393	57,079	14
Total Operation and Maintenance Expenses	151,966	162,879	
Other Operating Expenses			
Depreciation Expense (403)	49,519	60,712	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	36,415	34,202	17
Total Other Operating Expenses	85,934	94,914	
Total Operating Expenses	237,900	257,793	
NET OPERATING INCOME	75,844	11,135	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	14	377	1,243	1
Commercial	1	42	108	2
Industrial	0	0		3
Total Unmetered Sales to General Customers (460)	15	419	1,351	
Metered Sales to General Customers (461)				
Residential	826	35,485	88,227	4
Commercial	143	20,946	33,605	5
Industrial	5	119,259	94,563	6
Total Metered Sales to General Customers (461)	974	175,690	216,395	
Private Fire Protection Service (462)	9		4,372	7
Public Fire Protection Service (463)	1		80,510	8
Other Sales to Public Authorities (464)	15	3,408	6,284	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	187	368	12
Total Sales of Water	1,015	179,704	309,280	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	80,475	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	35	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	80,510	
Forfeited Discounts (470):		
Customer late payment charges	989	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	989	
Miscellaneous Service Revenues (471):		
RECONNECTS	555	7
Total Miscellaneous Service Revenues (471)	555	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,920	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,920	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	18,099	13,072	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	9,724	7,468	7
Operation Supplies and Expenses (623)	3,214	8,557	8
Maintenance of Pumping Plant (625)	5,207	10,805	9
Total Pumping Expenses	36,244	39,902	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	1	1	13
Total Water Treatment Expenses	1	1	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	12,738	10,328	14
Operation Supplies and Expenses (641)	3,231	2,219	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	22,053	10,963	17
Maintenance of Services (652)	12,117	15,450	18
Maintenance of Meters (653)	4,287	6,382	19
Maintenance of Hydrants (654)	6,352	6,896	20
Maintenance of Other Plant (655)	84	407	21
Total Transmission and Distribution Expenses	60,862	52,645	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,047	3,005	22
Accounting and Collecting Labor (902)	8,027	8,829	23
Supplies and Expenses (903)	1,392	1,418	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	12,466	13,252	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	2,415	2,503	27
Office Supplies and Expenses (921)	1,226	1,812	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	2,353	9,155	30
Property Insurance (924)	6,491	12,822	31
Injuries and Damages (925)	2,434	3,018	32
Employee Pensions and Benefits (926)	16,216	14,707	33
Regulatory Commission Expenses (928)	0	2,814	34
Miscellaneous General Expenses (930)	4,278	5,159	35
Transportation Expenses (933)	2,881	4,070	36
Maintenance of General Plant (935)	4,099	1,019	37
Total Administrative and General Expenses	42,393	57,079	
Total Operation and Maintenance Expenses	151,966	162,879	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		32,160	30,533	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		929	864	2
Net property tax equivalent		31,231	29,669	
Social Security		4,308	4,307	3
PSC Remainder Assessment		876	226	4
Other (specify): NONE			0	5
Total tax expense		36,415	34,202	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190000				3
County tax rate	mills		4.720000				4
Local tax rate	mills		5.700000				5
School tax rate	mills		8.410000				6
Voc. school tax rate	mills		1.090000				7
Other tax rate - Local	mills		0.590000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.700000				10
Less: state credit	mills		1.076674				11
Net tax rate	mills		19.623326				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.700000				14
Combined School Tax Rate	mills		9.500000				15
Other Tax Rate - Local	mills		0.590000				16
Total Local & School Tax	mills		15.790000				17
Total Tax Rate	mills		20.700000				18
Ratio of Local and School Tax to Total	dec.		0.762802				19
Total tax net of state credit	mills		19.623326				20
Net Local and School Tax Rate	mills		14.968711				21
Utility Plant, Jan. 1	\$	2,023,533	2,023,533				22
Materials & Supplies	\$	16,626	16,626				23
Subtotal	\$	2,040,159	2,040,159				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,040,159	2,040,159				26
Assessment Ratio	dec.		1.053100				27
Assessed Value	\$	2,148,491	2,148,491				28
Net Local & School Rate	mills		14.968711				29
Tax Equiv. Computed for Current Year	\$	32,160	32,160				30
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	32,160					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,046	1,275	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	67,469		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	68,515	1,275	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	21,470		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	171,110		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,668		20
Total Pumping Plant	195,248	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,631		23
Total Water Treatment Plant	3,631	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,321	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(5,000)	62,469	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(5,000)	64,790	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			21,470	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			171,110	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,668	20
Total Pumping Plant	0	0	195,248	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,631	23
Total Water Treatment Plant	0	0	3,631	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,375		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	57,729		26
Transmission and Distribution Mains (343)	880,795	2,023	27
Fire Mains (344)	0		28
Services (345)	197,359		29
Meters (346)	117,835	1,840	30
Hydrants (348)	196,930		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,457,023	3,863	
GENERAL PLANT			
Land and Land Rights (389)	5,173		33
Structures and Improvements (390)	118,513		34
Office Furniture and Equipment (391)	5,158	1,764	35
Computer Equipment (391.1)	25,324	537	36
Transportation Equipment (392)	40,456		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	19,426		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	28,478	821	41
Communication Equipment (397)	6,940		42
SCADA Equipment (397.1)	45,465		43
Miscellaneous Equipment (398)	4,183		44
Other Tangible Property (399)	0		45
Total General Plant	299,116	3,122	
Total utility plant in service directly assignable	2,023,533	8,260	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,023,533	8,260	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,375	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			57,729	26
Transmission and Distribution Mains (343)		(525,632)	357,186	27
Fire Mains (344)			0	28
Services (345)	1,020	(101,685)	94,654	29
Meters (346)	342		119,333	30
Hydrants (348)		(73,621)	123,309	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,362	(700,938)	758,586	
GENERAL PLANT				
Land and Land Rights (389)			5,173	33
Structures and Improvements (390)			118,513	34
Office Furniture and Equipment (391)	911		6,011	35
Computer Equipment (391.1)	289		25,572	36
Transportation Equipment (392)			40,456	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			19,426	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			29,299	41
Communication Equipment (397)			6,940	42
SCADA Equipment (397.1)			45,465	43
Miscellaneous Equipment (398)			4,183	44
Other Tangible Property (399)			0	45
Total General Plant	1,200	0	301,038	
Total utility plant in service directly assignable	2,562	(705,938)	1,323,293	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	2,562	(705,938)	1,323,293	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		5,000	5,000	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	5,000	5,000	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		55,453	27
Fire Mains (344)			28
Services (345)		3,185	29
Meters (346)			30
Hydrants (348)		12,577	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	71,215	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	71,215	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	71,215	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		525,632	581,085 27
Fire Mains (344)			0 28
Services (345)		101,685	104,870 29
Meters (346)			0 30
Hydrants (348)		73,621	86,198 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	700,938	772,153
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	705,938	777,153
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	705,938	777,153

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,769	8,769	1
February			8,589	8,589	2
March			10,375	10,375	3
April			8,858	8,858	4
May			8,394	8,394	5
June			16,451	16,451	6
July			41,407	41,407	7
August			49,213	49,213	8
September			38,942	38,942	9
October			11,435	11,435	10
November			7,318	7,318	11
December			8,820	8,820	12
Total annual pumpage	0	0	218,571	218,571	
Less: Water sold				179,704	13
Volume pumped but not sold				38,867	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				3,885	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,885	19
Volume pumped but unaccounted for				34,982	20
Percent of water lost				16%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,933	23
Date of maximum: 8/19/2003					24
Cause of maximum:					25
SENECA FOODS CANNING FACTORY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				182	26
Date of minimum: 11/23/2003					27
Total KWH used for pumping for the year				117,942	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1st	230	6	10,426	Yes	1
WELL	3rd	385	24	437	Yes	2
WELL	4th	295	20	264,993	Yes	3
WELL	5th	481	12	322,969	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1ST	3RD	4TH	1
Location	1625 3RD AVENUE	ARCADE & MARSHALL	WASHINGTON & THIRD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1894	1950	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	210	720	570	8
Pump Motor or Standby Engine Mfr	WEST	US MOTOR	WEST	9
Year Installed	1951	1950	1966	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	75	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5TH			14
Location	BERDAN & FIFTH			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1973			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	750			21
Pump Motor or Standby Engine Mfr	GE			22
Year Installed	1973			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1962		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	95		10
Total capacity in gallons (actual)	300,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	200	0	0	0	200	1
M	D	2.000	544	0	0	0	544	2
A	D	4.000	349	0	0	0	349	3
M	D	4.000	17,978	0	0	0	17,978	4
A	D	6.000	4,097	0	0	0	4,097	5
M	D	6.000	33,254	57	0	0	33,311	6
M	T	6.000	132	0	0	0	132	7
M	D	8.000	34,727	3,077	0	0	37,804	8
M	T	8.000	384	0	0	0	384	9
M	D	10.000	6,140	0	0	0	6,140	10
M	T	10.000	196	0	0	0	196	11
Total Within Municipality			98,001	3,134	0	0	101,135	
Total Utility			98,001	3,134	0	0	101,135	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	826	6	3	0	829		1
M	1.000	82	0	0	0	82		2
M	1.250	7	0	0	0	7		3
M	1.500	19	0	0	0	19		4
M	2.000	14	0	0	0	14		5
M	3.000	1	0	0	0	1		6
M	4.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		954	6	3	0	957	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	927	10	1	0	936	82	1
0.750	2	0	0	0	2	0	2
1.000	17	0	0	0	17	1	3
1.250	6	1	1	0	6	0	4
1.500	22	0	0	0	22	1	5
2.000	11	0	0	0	11	2	6
3.000	7	0	0	0	7	2	7
4.000	4	0	0	0	4	1	8
8.000	2	0	0	0	2	2	9
Total:	998	11	2	0	1,007	91	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	828	100	0	7	0	1	936	1
0.750	2	0	0	0	0	0	2	2
1.000	0	16	1	0	0	0	17	3
1.250	0	6	0	0	0	0	6	4
1.500	0	16	1	5	0	0	22	5
2.000	0	8	1	2	0	0	11	6
3.000	0	2	1	3	0	1	7	7
4.000	0	0	1	1	0	2	4	8
8.000	0	0	1	0	0	1	2	9
Total:	830	148	6	18	0	5	1,007	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	166	4	0	0	170	2
Total Fire Hydrants	166	4	0	0	170	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	147
Number of distribution system valves end of year:	325
Number of distribution valves operated during year:	226

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

FOR ALL ACCOUNTS: INCREASE IS DUE TO NEW RATES BEING BILLED FOR FULL YEAR IN 2003.

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

ACCOUNT 620: INCREASED IN 2003 DUE TO TEMPORARY PART TIME HELP
ACCOUNT 623: DECREASE IN 2003 DUE TO LESS SUPPLIES BEING PURCHASED
ACCOUNT 625: DECREASE DUE TO 2002 BEING UNUSUALLY HIGH DUE TO REPAIR OF 2 PUMPS IN YEAR 2002, NOT INCURRED IN 2003
ACCOUNT 651: INCREASED IN 2003 DUE TO MAIN BREAKS IN 2003 - VERY UNUSUAL YEAR AND WE DO NOT EXPECT THIS TREND TO CONTINUE
ACCOUNT 923: DECREASED IN 2003 DUE TO 2002 BEING UNUSUALLY HIGH - RATE CASE EXPENSES WERE INCURRED IN 2002 WHICH WERE NOT INCURRED IN 2003
ACCOUNT 924: DECREASED IN 2003 DUE TO REFUNDS RECEIVED WHICH WERE NOT RECEIVED IN PRIOR YEARS
ACCOUNT 926: INCREASE DUE TO COST OF INSURANCE INCREASING

Taxes (Acct. 408 - Water) (Page W-06)

General footnotes

ACTUAL AMOUNTS ARE OFF BY \$3 DUE TO ROUNDING

Property Tax Equivalent (Water) (Page W-07)

General footnotes

OTHER TAX = BEAVER DAM LAKE DISTRICT TAX

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

ALL ADJUSTMENTS ARE AMOUNTS TRANSFERRED TO CIAC PLANT ACCOUNTS

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

ACCOUNT 343: MAIN ADDITIONS TO FIELDSTONE ADDITION AND LLOYD'S ADDITION
ACCOUNT 348: HYDRANT ADDITIONS TO FIELDSTONE ADDITION AND LLOYD'S ADDITION

If Adjustments for any account are nonzero, please explain.

ALL AMOUNTS IN ADJUSTMENT COLUMNS ARE AMOUNTS TRANSFERRED TO PLANT CIAC ACCOUNTS

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

3077' OF 8" MAIN ADDED IS FINANCED THROUGH CIAC
47' OF 6" MAIN ADDED IS FINANCED THROUGH CIAC

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ALL SERVICE ADDITIONS IN 2003 WERE FINANCED THROUGH CIAC.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,716,952	2,501,369	1
Total Sales of Electricity	2,716,952	2,501,369	
Other Operating Revenues			
Forfeited Discounts (450)	6,464	4,900	2
Miscellaneous Service Revenues (451)	1,145	1,075	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	7,824	5,780	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,338	582	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	16,771	12,337	
Total Operating Revenues	2,733,723	2,513,706	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,737,220	1,271,353	9
Transmission Expenses (550-553)	6,437	4,134	10
Distribution Expenses (560-576)	130,636	158,170	11
Customer Accounts Expenses (901-904)	49,668	52,878	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	286,934	278,201	14
Total Operation and Maintenance Expenses	2,210,895	1,764,736	
Other Expenses			
Depreciation Expense (403)	499,640	410,825	15
Amortization Expense (404-407)		1,392	16
Taxes (408)	242,701	227,630	17
Total Other Expenses	742,341	639,847	
Total Operating Expenses	2,953,236	2,404,583	
NET OPERATING INCOME	(219,513)	109,123	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,464	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,464	
Miscellaneous Service Revenues (451):		
RECONNECTS	1,145	3
Total Miscellaneous Service Revenues (451)	1,145	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS FROM CABLE TELEVISION AND TELEPHONE COMPANY	7,824	5
Total Rent from Electric Property (454)	7,824	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	356	7
NSF CHECK FEES	435	8
BANNER FEES AND MISC	547	9
Total Other Electric Revenues (456)	1,338	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	50,819	70,611	11
Fuel (539)	66,391	52,071	12
Operation Supplies and Expenses (540)	34,291	20,548	13
Maintenance of Other Power Production Plant (543)	552,248	86,289	14
Total Other Power Generation Expenses	703,749	229,519	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,033,471	1,041,834	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	1,033,471	1,041,834	
Total Power Production Expenses	1,737,220	1,271,353	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	6,437	4,134	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	6,437	4,134	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	32,105	29,757	20
Line and Station Labor (561)	22,551	22,640	21
Line and Station Supplies and Expenses (562)	7,776	9,372	22
Street Lighting and Signal System Expenses (565)	11,653	11,752	23
Meter Expenses (566)	2,698	8,428	24
Customer Installations Expenses (567)	7,798	9,541	25
Miscellaneous Distribution Expenses (569)	4,779	9,013	26
Maintenance of Structures and Equipment (571)	24	0	27
Maintenance of Lines (572)	24,811	24,880	28
Maintenance of Line Transformers (573)	9,473	19,424	29
Maintenance of Street Lighting and Signal Systems (574)	5,215	6,391	30
Maintenance of Meters (575)	1,585	6,780	31
Maintenance of Miscellaneous Distribution Plant (576)	168	192	32
Total Distribution Expenses	130,636	158,170	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,601	5,875	33
Accounting and Collecting Labor (902)	35,887	39,275	34
Supplies and Expenses (903)	8,180	7,728	35
Uncollectible Accounts (904)	0	0	36
Total Customer Accounts Expenses	49,668	52,878	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	7,245	7,507	38
Office Supplies and Expenses (921)	2,695	4,389	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	12,923	28,936	41
Property Insurance (924)	48,231	32,465	42
Injuries and Damages (925)	7,505	8,793	43
Employee Pensions and Benefits (926)	173,290	166,024	44
Regulatory Commission Expenses (928)	16	2,095	45
Miscellaneous General Expenses (930)	17,687	19,625	46
Transportation Expenses (933)	5,330	4,632	47
Maintenance of General Plant (935)	12,012	3,735	48
Total Administrative and General Expenses	286,934	278,201	
Total Operation and Maintenance Expenses	2,210,895	1,764,736	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		209,127	196,682	1
Social Security		25,809	27,393	2
Wisconsin Gross Receipts Tax		5,136	1,523	3
PSC Remainder Assessment		2,629	2,032	4
Other (specify): NONE			0	5
Total tax expense		242,701	227,630	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190000				3
County tax rate	mills		4.720000				4
Local tax rate	mills		5.700000				5
School tax rate	mills		8.410000				6
Voc. school tax rate	mills		1.090000				7
Other tax rate - Local	mills		0.590000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.700000				10
Less: state credit	mills		1.076674				11
Net tax rate	mills		19.623326				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.700000				14
Combined School Tax Rate	mills		9.500000				15
Other Tax Rate - Local	mills		0.590000				16
Total Local & School Tax	mills		15.790000				17
Total Tax Rate	mills		20.700000				18
Ratio of Local and School Tax to Total	dec.		0.762802				19
Total tax net of state credit	mills		19.623326				20
Net Local and School Tax Rate	mills		14.968711				21
Utility Plant, Jan. 1	\$	13,295,526	13,295,526				22
Materials & Supplies	\$	141,470	141,470				23
Subtotal	\$	13,436,996	13,436,996				24
Less: Plant Outside Limits	\$	170,506	170,506				25
Taxable Assets	\$	13,266,490	13,266,490				26
Assessment Ratio	dec.		1.053100				27
Assessed Value	\$	13,970,941	13,970,941				28
Net Local & School Rate	mills		14.968711				29
Tax Equiv. Computed for Current Year	\$	209,127	209,127				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	209,127					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	6,340		18
Structures and Improvements (341)	1,347,054		19
Fuel Holders, Producers and Accessories (342)	387,592		20
Prime Movers (343)	2,890,625		21
Generators (344)	2,410,574		22
Accessory Electric Equipment (345)	1,754,314		23
Miscellaneous Power Plant Equipment (346)	8,950		24
Total Other Production Plant	8,805,449	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			6,340	18
Structures and Improvements (341)			1,347,054	19
Fuel Holders, Producers and Accessories (342)			387,592	20
Prime Movers (343)			2,890,625	21
Generators (344)			2,410,574	22
Accessory Electric Equipment (345)			1,754,314	23
Miscellaneous Power Plant Equipment (346)			8,950	24
Total Other Production Plant	0	0	8,805,449	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	8,076		25
Structures and Improvements (352)	0		26
Station Equipment (353)	224,237		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	99,527		29
Overhead Conductors and Devices (356)	31,719		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	363,559	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	18,296		34
Structures and Improvements (361)	0		35
Station Equipment (362)	447,384		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	138,233	8,384	38
Overhead Conductors and Devices (365)	156,102		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	771,895	5,656	41
Line Transformers (368)	451,608	59,713	42
Services (369)	222,921	40,681	43
Meters (370)	209,382	24,735	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	336,630		47
Total Distribution Plant	2,752,451	139,169	
GENERAL PLANT			
Land and Land Rights (389)	16,137		48
Structures and Improvements (390)	338,788		49
Office Furniture and Equipment (391)	22,670	5,291	50
Computer Equipment (391.1)	74,811	1,611	51
Transportation Equipment (392)	138,561		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	60,667	14,545	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			8,076	25
Structures and Improvements (352)			0	26
Station Equipment (353)			224,237	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			99,527	29
Overhead Conductors and Devices (356)			31,719	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	363,559	
DISTRIBUTION PLANT				
Land and Land Rights (360)			18,296	34
Structures and Improvements (361)			0	35
Station Equipment (362)			447,384	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)			146,617	38
Overhead Conductors and Devices (365)		(21,294)	134,808	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)		(202,147)	575,404	41
Line Transformers (368)	707	(39,778)	470,836	42
Services (369)		(213,979)	49,623	43
Meters (370)	898		233,219	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)			336,630	47
Total Distribution Plant	1,605	(477,198)	2,412,817	
GENERAL PLANT				
Land and Land Rights (389)			16,137	48
Structures and Improvements (390)			338,788	49
Office Furniture and Equipment (391)	2,734		25,227	50
Computer Equipment (391.1)	866		75,556	51
Transportation Equipment (392)			138,561	52
Stores Equipment (393)			0	53
Tools, Shop and Garage Equipment (394)			75,212	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	233,171	2,463	56
Communication Equipment (397)	328,677		57
Miscellaneous Equipment (398)	4,409		58
Other Tangible Property (399)	0		59
Total General Plant	1,217,891	23,910	
Total utility plant in service directly assignable	13,139,350	163,079	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 13,139,350	 163,079	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			235,634 56
Communication Equipment (397)			328,677 57
Miscellaneous Equipment (398)			4,409 58
Other Tangible Property (399)			0 59
Total General Plant	3,600	0	1,238,201
Total utility plant in service directly assignable	5,205	(477,198)	12,820,026
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	5,205	(477,198)	12,820,026

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	<u>0</u>	<u>0</u>	
 HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>	
 OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	<u>0</u>	<u>0</u>	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION PLANT		
Land and Land Rights (350)		25
Structures and Improvements (352)		26
Station Equipment (353)		27
Towers and Fixtures (354)		28
Poles and Fixtures (355)		29
Overhead Conductors and Devices (356)		30
Underground Conduit (357)		31
Underground Conductors and Devices (358)		32
Roads and Trails (359)		33
Total Transmission Plant	0	0
DISTRIBUTION PLANT		
Land and Land Rights (360)		34
Structures and Improvements (361)		35
Station Equipment (362)		36
Storage Battery Equipment (363)		37
Poles, Towers and Fixtures (364)		38
Overhead Conductors and Devices (365)		39
Underground Conduit (366)		40
Underground Conductors and Devices (367)		41
Line Transformers (368)		42
Services (369)		7,335 43
Meters (370)		44
Installations on Customers' Premises (371)		45
Leased Property on Customers' Premises (372)		46
Street Lighting and Signal Systems (373)		47
Total Distribution Plant	0	7,335
GENERAL PLANT		
Land and Land Rights (389)		48
Structures and Improvements (390)		49
Office Furniture and Equipment (391)		50
Computer Equipment (391.1)		51
Transportation Equipment (392)		52
Stores Equipment (393)		53
Tools, Shop and Garage Equipment (394)		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)		21,294	21,294 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		202,147	202,147 41
Line Transformers (368)		39,778	39,778 42
Services (369)	2,741	213,979	218,573 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	2,741	477,198	481,792
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	0	0
Total utility plant in service directly assignable	0	7,335
Common Utility Plant Allocated to Electric Department		60
Total utility plant in service	0	7,335

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	2,741	477,198	481,792
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	2,741	477,198	481,792

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		8.00
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5.00
7.2/12.5 kV (12kV)		1.50
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		2.00
115 kV		
138 kV		
Other:		
NONE		

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	14	8
Total	14	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	0	12
Total	0	13
Total customers on rural lines at end of year	14	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	6,157	Wednesday	01/15/2003	15:00	3,374
February	02	6,169	Monday	02/10/2003	09:00	2,991
March	03	5,955	Monday	03/17/2003	13:00	3,048
April	04	5,669	Friday	04/18/2003	09:00	2,840
May	05	5,844	Thursday	05/22/2003	10:00	2,889
June	06	8,403	Wednesday	06/04/2003	08:00	3,383
July	07	8,735	Thursday	07/03/2003	17:00	4,827
August	08	9,520	Monday	08/18/2003	16:00	5,077
September	09	8,815	Tuesday	09/23/2003	08:00	4,186
October	10	7,651	Wednesday	10/22/2003	10:00	3,158
November	11	5,788	Saturday	11/29/2003	07:00	2,891
December	12	6,128	Wednesday	12/10/2003	15:00	3,142
Total		84,834				41,806

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		953	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		953	7
Purchases		40,853	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		41,806	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		38,330	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		26	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		53	22
Total Used by Company		79	23
Total Sold and Used		38,409	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,397	27
Total Energy Losses		3,397	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		8.1256%	29
Total Disposition of Energy		41,806	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	1,121	8,477	1
RURAL RESIDENTIAL SALES	RG-1	14	117	2
Total Sales for Residential Sales		1,135	8,594	
Commercial & Industrial				
COMMERCIAL SALES	CG-1	217	5,198	3
SMALL POWER SALES	CP-1	15	5,225	4
LARGE POWER SALES	CP-2	5	18,820	5
Total Sales for Commercial & Industrial		237	29,243	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	493	6
Total Sales for Public Street & Highway Lighting		1	493	
Sales for Resale				
DAIRYLAND, ELROY & MERRILLAN	NONE	3	98	7
Total Sales for Sales for Resale		3	98	
TOTAL SALES FOR ELECTRICITY		1,376	38,428	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	614,401	7,805	622,206	1
0	0	8,378	109	8,487	2
0	0	622,779	7,914	630,693	
0	0	418,274	4,617	422,891	3
13,868	16,147	335,484	3,809	339,293	4
44,732	66,586	1,104,424	22,961	1,127,385	5
58,600	82,733	1,858,182	31,387	1,889,569	
0	0	57,508	258	57,766	6
0	0	57,508	258	57,766	
0	0	138,924	0	138,924	7
0	0	138,924	0	138,924	
58,600	82,733	2,677,393	39,559	2,716,952	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(a)	(b)	(c)		
Name of Vendor	Dairyland Power Coop				1
Point of Delivery	Cumberland				2
Type of Power Purchased (firm, dump, etc.)	Non-firm				3
Voltage at Which Delivered	69				4
Point of Metering	Cumberland Low Side				5
Total of 12 Monthly Maximum Demands -- kW	83,648				6
Average load factor	66.8899%				7
Total Cost of Purchased Power	1,033,471				8
Average cost per kWh	0.0253				9
On-Peak Hours (if applicable)	N/A				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,118				12
February	2,976				13
March	3,023				14
April	2,821				15
May	2,823				16
June	3,276				17
July	4,729				18
August	4,838				19
September	4,155				20
October	3,128				21
November	2,876				22
December	3,082				23
Total kWh (000)	40,845	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	953	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	9,500	7
Date and Hour of Such Maximum Demand	10/22/2003 10	8
Load Factor	0.0115	9
Maximum Net Generation in Any One Day	50,479	10
Date of Such Maximum	7/2/2003	11
Number of Hours Generators Operated	362	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	239	17
February	3	18
March	8	19
April	0	20
May	44	21
June	85	22
July	112	23
August	253	24
September	40	25
October	25	26
November	12	27
December	132	28
Total kWh (000)	953	29
Gas Consumed--Therms	20,081	30
Average Cost per Therm Burned (\$)	20,081.0000	31
Fuel Oil Consumed Barrels (42 gal.)	1,057	32
Average Cost per Barrel of Oil Burned (\$)	43.1500	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	452	36
Average Cost per Gallon (\$)	5.6000	37
kWh Net Generation per Gallon of Fuel Oil	21	38
kWh Net Generation per Gallon of Lubr. Oil	2108	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	Cumberland			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	953			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	9,500			7
Date and Hour of Such Maximum Demand	10/22/2003 10			8
Load Factor	0.0115			9
Maximum Net Generation in Any One Day	50,479			10
Date of Such Maximum	07/02/2003			11
Number of Hours Generators Operated	362			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000			16
Monthly Net Generation --- kWh (000):				17
January	239			18
February	3			19
March	8			20
April	0			21
May	44			22
June	85			23
July	112			24
August	253			25
September	40			26
October	25			27
November	12			28
December	132			29
Total kWh (000)	953			30
Gas Consumed--Therms	20,081			31
Average Cost per Therm Burned (\$)	0.9100			32
Fuel Oil Consumed Barrels (42 gal.)	1,057			33
Average Cost per Barrel of Oil Burned (\$)	43.1500			34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons	452			37
Average Cost per Gallon (\$)	5.6000			38
kWh Net Generation per Gallon of Fuel Oil	21			39
kWh Net Generation per Gallon of Lubr. Oil	2,108			40
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
Cumberland	2	1939	Recip.	Buckeye Machine Co.	360	450
Cumberland	3	1939	Recip.	Buckeye Machine Co.	360	450
Cumberland	4	1954	Recip.	Fairbanks Morse	720	1,920
Cumberland	5	1966	Recip.	Fairbanks Morse	720	2,880
Cumberland	6	1979	Recip.	Colt Pielstick	514	9,100
Cumberland	7	2002	Recip.	Enterprise	514	10,500
Cumberland	8	2002	Recip.	Enterprise	514	5,000

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1939	2,400	1	300	375	300	250	1
1939	2,400	1	300	375	300	250	2
1954	2,400	54	1,360	1,700	1,360	1,360	3
1966	4,160	140	2,050	2,563	2,050	2,050	4
1979	12,470	514	6,491	8,114	6,500	6,500	5
2002	4,160	24	7,500	9,375	6,000	6,000	6
2002	4,160	159	3,500	4,375	2,800	2,800	7

1

2

3

4

5

6

7

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators					Total Rated Plant Capacity		Total Maximum Continuous Plant Capacity (kW)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	<u>Rated Unit Capacity</u>		
					kW (n)	kVA (o)	(p)
							(q)

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Cumberland					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	25,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	9,500					7
Dt and Hr of Such Maximum Demand	10/22/2003					8
	10:00					9
Kwh Output	41,806					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					14
	(h)	(i)	(j)	(k)	(l)	15
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						
Voltage--High Side						
Voltage--Low Side						
Num. of Main Transformers in Operation						
Capacity of Transformers in kVA						
Number of Spare Transformers on Hand						
15-Minute Maximum Demand in kW						
Dt and Hr of Such Maximum Demand						
Kwh Output						

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,511	540	27,736	1
Acquired during year	96	12	5,305	2
Total	1,607	552	33,041	3
Retired during year	1	2	25	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,606	550	33,016	6
Number end of year accounted for as follows:				7
In customers' use	1,400	500	31,628	8
In utility's use	21			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	185	50	1,388	12
Total end of year	1,606	550	33,016	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	215	156	1
Other	400	1	1	2
Sodium Vapor	100	26	18	3
Sodium Vapor	150	204	147	4
Sodium Vapor	250	33	24	5
Sodium Vapor	400	26	19	6
Total		505	365	
Ornamental				
Sodium Vapor	150	82	59	7
Total		82	59	
Other				
Incandescent	60	1	1	8
Total		1	1	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCOUNT 538: DECREASE IN 2003 DUE TO LOSS OF ONE EMPLOYEE

ACCOUNT 539: INCREASE IN THIS ACCOUNT DUE TO COST OF FUEL INCREASED, AS WELL AS INCREASED FUEL USED.

ACCOUNT 540: INCREASE IN THIS ACCOUNT DUE TO PURCHASE OF SUPPLIES (FILTERS) FOR FIRST TIME. 2003 IS A UNUSUALLY HIGH YEAR FOR THIS ACCOUNT AND THIS TREND SHOULD NOT CONTINUE.

ACCOUNT 543: SIGNIFICANT INCREASE IN THIS ACCOUNT DUE TO GENERATOR REPAIRS - THIS SHOULD NOT BE A USUAL TREND.

ACCOUNT 566: DECREASE IN THIS ACCOUNT AS WE DID NOT INCUR EXPENSES TO METERS THIS YEAR.

ACCOUNT 569: DECREASE DUE TO AMOUNTS BEING ALLOCATED TO OTHER ACCOUNTS

ACCOUNT 573: DECREASE TO THIS ACCOUNT DUE TO 2002 BEING AN USUALLY HIGH YEAR, AS PREVIOUSLY REPORTED IN OUR 2002 ANNUAL REPORT.

ACCOUNT 575: DECREASE IN THIS ACCOUNT DUE TO LESS MAINTENANCE REQUIRED TO METERS IN YEAR 2003 - WE MAY SEE THIS BE SLIGHTLY INCREASED IN 2004.

ACCOUNT 923: DECREASE IN THIS ACCOUNT AS WE INCURRED MORE EXPENSES IN 2002 DUE TO FILING FOR OUR RATE CASE, THESE EXPENSES WERE NOT INCURRED IN 2003.

ACCOUNT 924: INCREASE DUE TO INCREASE IN PREMIUMS AS WELL AS CHANGE IN HOW WE ARE BILLED, WE WILL NOW BE BILLED SEMI ANNUALLY IN JANUARY AND JULY.

ACCOUNT 926: INCREASE DUE TO RISING COSTS OF INSURANCE AS WELL AS OTHER BENEFITS.

ACCOUNT 928: DECREASE IN THIS ACCOUNT AS WE DID NOT INCUR EXPENSES RELATED TO A RATE CASE IN 2003, WHICH WE DID INCUR IN 2002.

ACCOUNT 935: INCREASE IN THIS ACCOUNT DUE TO PATCHING AND CONCRETE WORK TO GENERAL PLANT - WE WILL NOT INCUR THESE EXPENSES ON A REGULAR BASIS, THIS IS AN USUALLY HIGH YEAR.

Property Tax Equivalent (Electric) (Page E-05)

General footnotes

OTHER TAX: BEAVER DAM LAKE DISTRICT TAX

TAX EQUIVALENT FOR YEAR IS ACTUALLY \$209,145 - IT IS DIFFERENT ON REPORT DUE TO ROUNDING

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions, Account 300 (or 300.1), is nonzero, please explain.

ACCOUNT 368: INCREASE DUE TO THE FOLLOWING: ARDISAM TRANSFORMERS, (4)-50kva TRANSFORMERS PURCHASED FROM t7r ELECTRIC, BENTS FIELDSTONE ADDITION AND LLOYD'S ADDITION

ACCOUNT 369: INCREASE DUE TO ARDISAM/AMERICAN TOOL

ACCOUNT 370: INCREASE DUE TO 95 METERS PURCHASED, IN ADDITION TO ARDISAM/AMERICAN TOOL PURCHASE

ACCOUNT 394: INCREASE DUE TO PURCHASE OF HYTORC WRENCH

If Adjustments for any account are nonzero, please explain.

ALL AMOUNTS IN ADJUSTMENT COLUMNS ARE DUE TO RECLASSIFICATION TO CIAC PLANT ACCOUNTS.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

ALL AMOUNTS IN ADJUSTMENT COLUMNS ARE DUE TO RECLASSIFICATION TO CIAC PLANT ACCOUNTS.

Sales of Electricity by Rate Schedule (Page E-14)

General footnotes

INCREASE IN REVENUES IS DUE TO NEW RATES BEING IN EFFECT FOR ALL OF 2003.

If Rate Schedule Name is not one selected from the dropdown list, please explain.

SALES FOR RESALE: DOES NOT APPEAR TO HAVE A RATE SCHEDULE FOR THIS ITEM.
